

Status: Point in time view as at 01/01/1998.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16— Clothing and footwear. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 16— CLOTHING AND FOOTWEAR

Item No.

- 1 Articles designed as clothing or footwear for young children and not suitable for older persons.
- 2 The supply to a person for use otherwise than by employees of his of protective boots and helmets for industrial use.
- 3 Protective helmets for wear by a person driving or riding a motor bicycle.

Notes:

- (1) “Clothing” includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
 - (a) headgear;
 - (b) gloves;
 - (c) buttons, belts and buckles;
 - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) “Fur skin” means any skin with fur, hair or wool attached except—
 - (a) rabbit skin;
 - (b) woolled sheep or lamb skin; and
 - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) Items 2 and 3 apply only where the goods to which they refer are—
 - (a) goods which—

Status: Point in time view as at 01/01/1998.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16— Clothing and footwear. (See end of Document for details)

- (i) are manufactured to standards approved by the British Standards Institution; and
 - (ii) bear a marking indicating compliance with the specification relating to such goods; or
 - (b) goods which—
 - (i) are manufactured to standards which satisfy requirements imposed (whether under the law of the United Kingdom or the law of any other member State) for giving effect to the directive of the Council of the European Communities dated 21st December 1989 No.89/686/EEC; and
 - (ii) bear any mark of conformity provided for by virtue of that directive in relation to those goods.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 4 in respect of goods comprised in the items, but, in the case of goods comprised in item 2, only if the goods are for use otherwise than by employees of the person to whom the services are supplied.

Status:

Point in time view as at 01/01/1998.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16—
Clothing and footwear.